

PBGC has fully complied with the provisions of 4 CFR 102.3; and

(2) In a request for administrative offset against amounts due and payable from the Civil Service Retirement and Disability Fund, that the PBGC has complied with applicable statutes and the regulations and procedures of the Office of Personnel Management.

§ 4903.24 Requests for offset from other agencies.

(a) *General.* As provided in the Federal Claims Collections Standards (4 CFR 102.3(d)), the PBGC generally will comply with requests from other agencies to initiate administrative offset to collect debts owed to the United States unless the requesting agency has not complied with the applicable provisions of the Federal Claims Collection Standards or the offset would be otherwise contrary to law.

(b) *Submission of requests.* (1) Any agency may request that funds payable to its debtor by the PBGC be administratively offset to collect a debt owed to such agency by the debtor by submitting the certification described in paragraph (c) of this section.

(2) All such requests should be directed to the Director, Financial Operations Department, Pension Benefit Guaranty Corporation, 1200 K Street, NW., Washington, DC 20005–4026.

(c) *Certification required.* The PBGC will not initiate administrative offset in response to a request from another agency until it receives written certification from the requesting agency, signed by an appropriate agency official, that the debtor owes the debt (including the amount) and that the requesting agency has fully complied with the provisions of 4 CFR 102.3 (with a citation to the agency’s own administrative offset regulations).

Subpart C—Tax Refund Offset

§ 4903.31 Eligibility of debt for tax refund offset.

The PBGC will determine whether a debt is eligible for tax refund offset in accordance with IRS regulations (26 CFR 301.6402–6 (c) and (d)). The PBGC may refer a past-due, legally enforceable debt to the IRS for offset if:

(a) The debt is a judgment debt, or the PBGC’s right of action accrued not more than 10 years earlier (unless the debt is specifically exempt from this requirement);

(b) The PBGC cannot currently collect the debt by salary offset (pursuant to 5 U.S.C. 5514(a)(1));

(c) The debt is ineligible for administrative offset (by reason of 31 U.S.C. 3716(c)(2)), or the PBGC cannot currently collect the debt by administrative offset (under 31 U.S.C. 3716 and subpart B of this part) against amounts payable by the debtor to the PBGC;

(d) The PBGC has notified, or attempted to notify, the debtor of its intent to refer the debt, given the debtor an opportunity to present evidence that all or part of the debt is not past-due or not legally enforceable, considered any evidence presented by the debtor in accordance with § 4903.32, and determined that the debt is past-due and legally enforceable;

(e) If the debt is a consumer debt and exceeds \$100, the PBGC has disclosed the debt to a consumer reporting agency (as authorized by 31 U.S.C. 3711(f) and provided in § 4903.32), unless a consumer reporting agency would be prohibited from reporting information concerning the debt (by reason of 15 U.S.C. 1681c); and

(f) The debt is at least \$25.

§ 4903.32 Tax refund offset procedures.

(a) *General.* Before referring a debt for tax refund offset, the PBGC will complete the procedures specified in paragraph (b) and, if applicable, paragraph (c) of this section. The PBGC may satisfy these requirements in conjunction with any other procedures that apply to the same debt, such as those prescribed in § 4903.22 or part 4003 of this chapter.

(b) *Notice, opportunity to present evidence, and determination of indebtedness.*

(1) The PBGC will notify, or make a reasonable attempt to notify, a person owing a debt (a “debtor”) that a debt is past-due and if not repaid within 60 days, the PBGC will refer the debt to the IRS for offset against any overpayment of tax. For this purpose, compliance with IRS procedures (26 CFR 301.6402–6(d)(1)) constitutes a reasonable attempt to notify a debtor.